

## Tax Exemption Programs Chart

A variety of exemptions are available to reduce property tax obligations for certain qualifying taxpayers: elderly persons, blind persons, disabled veterans, surviving spouse or orphaned minor child, widow or orphaned minor of police officer or fire fighter, and extreme hardship.

The qualifying date is July 1, the first day of the fiscal year. Applications are due 3 months after the first actual tax bill postmark date.

Because of the number and complexity of exemptions, the following table is intended only to give the taxpayer a general idea of what is available. If someone has the slightest suspicion that he or she may be eligible or has any questions, call or email the Assessor's Office to discuss details at (781) 316-3050 or [assessors@town.arlington.ma.us](mailto:assessors@town.arlington.ma.us). Note that certain income limits include deductions (Clause 41C) and asset limits do not include the value of owner occupied condominiums, and 1, 2, 3 family houses (all excluding Clause 18). Certain exemption applications will require a copy of the income tax return forms filed for the last calendar year, or a statement indicating that the applicant(s) does not file. The number of owners of the property also falls into the review of qualification, which may mean non-eligibility of the exemption or a pro-rated exemption.

Clause	Basic Qualifications as of July 1, 2015	Maximum Income <sup>1</sup>	Maximum Assets <sup>2</sup>	Potential Tax Relief
<b>EXEMPTIONS FROM REAL ESTATE TAX:</b>				
<b>ELDERLY</b>				
<b>17D</b>	Age 70 or older	None	\$30,000	\$227.50
<b>41A</b>	Age 65 or older	\$56,000	None	defer all taxes
<b>41C</b>	Age 65 of older-Single	\$24,523	\$40,000	\$1,300.00
<b>41C</b>	Age 65 or older-Married	\$36,785	\$55,000	\$1,300.00
<b>VETERAN</b>				
<b>22</b>	Minimum 10% Disability or Purple Heart	None	None	\$520.00
<b>22A</b>	Loss of foot, hand or eye	None	None	\$975.00
<b>22B</b>	Loss of two limbs or eyes	None	None	\$1,300.00
<b>22D</b>	Surviving spouse of a veteran whose death occurred as a result of service	None	None	100% for 5 yrs then up to \$2,500
<b>22E</b>	100% Disability/100% Service	None	None	\$1,300.00
<b>22(F)</b>	Paraplegic due to war injury	None	None	100%
<b>OTHER</b>				
<b>17D</b>	Surviving spouse or orphaned minor child	None	\$30,000	\$227.50
<b>37A</b>	Legally Blind	None	None	\$650.00
<b>42</b>	Surviving spouse or orphaned minor of Police Officer or Fire Fighter killed in line of duty	None	None	100%
<b>18</b>	Extreme Hardship	None <sup>3</sup>	None <sup>3</sup>	Varies
<b>EXEMPTIONS FROM CPA SURCHARGE TAX:</b>				
<b>Low/Moderate Income Senior (60+)</b>		see chart below	None	100%
<b>Low income Non-Seniors (&lt;60)</b>		see chart below	None	100%

Household Size	Annual Income Limit for the CPA Exemption	
	Senior Household Type: Property Owned by Senior (60+)	Non-Senior Household Type: Property Owned by Non-Senior (<60)
1	\$68,950	\$55,200
2	\$78,800	\$63,050
3	\$88,650	\$70,950
4	\$98,500	\$78,800
5	\$106,400	\$85,100
6	\$114,300	\$91,400
7	\$122,150	\$97,700
8	\$130,050	\$104,000

These income limits are adjusted for household size and are based on the FY2015 are median income published by HUD (\$98,500)

<sup>1</sup>Income: Salary, wages, interest, dividends, rental income, IRA distributions, pensions and all other retirement benefits.

<sup>2</sup>Assets: Stocks, bonds securities, IRAs, bank accounts and real estate holdings other than primary residence.

<sup>3</sup>There are several different qualifications.